Annual Report

of THE OFFICERS of THE NORTH EASTON VILLAGE DISTRICT FOR YEAR ENDING MARCH 31, 1918

Annual Report of the North Easton Village District

Officers

FOR THE YEAR ENDING MARCH 31, 1918

Water Commissioners

WILLIAM H. AMES	TERM EXPIRES 1918
JOHN F. LONG	TERM EXPIRES 1919
OLIVER AMES	TERM EXPIRES 1920

Prudential Committee

CLYDE A. CRAIG SANDER LARSON
PHILIP P. WILDE

Clerk and Treasurer

RALPH W. CRAIG

Auditors

ARTHUR F. ANDERSON JOHN F. McNAMARA

Chief Engineer of Fire Department

FREDERICK HANLON

First Assistant Engineer, Fire Department

PATRICK J. O'NEIL

Second Assistant Engineer, Fire Department

DANIEL F. LORDON

Report of Clerk

North Easton Village District annual meeting held Thursday, March 29th, 1917.

Meeting called to order at four o'clock, P. M., by Clerk Ralph W. Craig.

James F. Burke was elected Moderator.

Polls opened at 4.05 P. M., and closed at 8.00 P. M.

Total vote cast: 208.

Result of ballot for District officers:

Moderator —
James F. Burke .....194 votes

Clerk —
Ralph W. Craig.....191 votes

Treasurer—
Ralph W. Craig .....190 votes

Prudential Committee:
Clyde A. Craig..... 186 votes
Sander Larson ..... 170 votes
Philip P. Wilde.....187 votes

Water Commissioner for Three Years—
Oliver Ames .....181 votes

Chief Engineer of Fire Department—
Frederick Hanlon .....167 votes

First Assistant Engineer of Fire Department—
Patrick J. O'Neil.....163 votes

Second Assistant Engineer of Fire Department—
Daniel F. Lordan.....169 votes

Auditors
Arthur F. Anderson.....182 votes
John A. McNamara .....185 votes

Voted to accept reports of District officers.

Voted to raise and appropriate the following sums of money:

Three thousand four hundred ninety-four dollars ninety cents ($3,494.90) for street lighting purposes.

Seven hundred twenty-five dollars ($725.00) for miscellaneous expenses.

One thousand five hundred dollars ($1,500.00) for the purpose of employing and paying two police officers and watchmen for ensuing year.

One thousand six hundred dollars ($1,600.00) for support of Fire Department.

Voted to appropriate:

Seven hundred dollars ($700.00) for removing snow.

One thousand dollars ($1000.00) for building and repairing sidewalks.

Ten dollars ($10.00) for lighting Band Stand.

Eighteen dollars ninety cents ($18.90) for the purpose of installing a street light on Maple Street.

Voted that one hundred dollars ($100.00) of the sidewalk appropriation be spent on Mechanic Street near the railroad station.

Voted that the Prudential Committee be instructed to employ counsel, if necessary, to force payment of rent of room in fire station: four years' rent at $100.00 per year, $400.00.

Voted that Treasurer be authorized to borrow money in accordance with Article 5.

(1) Voted: That by virtue of and in accordance with the authority granted the District by Chapter 76 of the Special Acts of 1917, that the District borrow a sum not exceeding sixty thousand dollars ($60,000.00) and issue bonds therefor for the purpose of refunding bonds of the District issued by it under the authority of Chapter 167 of the Acts of the year 1887 and Chapter 184 of the Acts of the year 1891.

(2) Voted: That the bonds of the District under the foregoing vote shall be of the par value of one thousand dollars ($1,000.00) each, and shall bear interest at a rate not exceeding four per cent. (4%) per annum, payable semi-annually.

That said bonds shall be denominated on the face thereof "North Easton Village District Water Loan, Act of 1917": they shall also be marked on their face "Tax Exempt", and shall be signed by the Treasurer of the District and countersigned by the Water Commissioners or a majority of them. Said bonds shall be payable by such annual payments, beginning not more than one year from the date thereof, as will extinguish said loan within thirty (30) years from its date, and the amount of the annual payment in any year shall not be less than the principal of the loan payable in any subsequent year.

(3) Voted: That for the purpose of paying said bonds when due, the Water Commissioners of the District shall annually certify to the Assessors of the Town of Easton a sum, which with the income derived from water rates, will be sufficient to pay the annual expense of operating the water works of the District, and the inter-

est as it accrues on the said bonds ; and to make such payments on the principal as may be required by the foregoing vote.

And the said Assessors are hereby authorized to assess the sum so annually certified by the Water Commissioners, in the same manner as other taxes of the District are assessed, until all of said bonds are paid ; and the Water Commissioners are hereby authorized and instructed to appropriate and apply the income from water rates and the amount so certified to the Assessors of the Town of Easton to the payment of the annual expenses of operating the water works of the District and the interest as it accrues on the aforesaid bonds, and to make such payments on the principal as are required by the foregoing vote.

(4) Voted : The Water Commissioners of the District are hereby authorized and intrusted to sell said bonds on behalf of the District at public or private sale upon such terms and conditions as they may deem proper, but not for less than their par value : and said Commissioners are authorized and instructed to appropriate and apply the proceeds of such sale to the payment of the bonds of the District, issued by it under authority of Chapter 169 of the Acts of the year 1887 and Chapter 184 of the Acts of the year 1891. The said Commissioners may, if they deem it for the best interest of the District so to do, take in payment for bonds of the District issued under the foregoing votes, the bonds of the District issued under authority of Chapter 169 of the Acts of the year 1887 and Chapter 184 of the Acts of the year 1891, at their par value.

(5) Voted : The Water Commissioners shall have the power and discretion to determine the amount of the loan and the number of bonds to be issued in accordance with the foregoing votes, provided, however, that the amount of such loans shall not exceed sixty thousand dollars ($60,000.00). The balance of the money money required for the retirement of the bonds of the District issued under Chapter 169 of the Acts of the year 1887 and Chapter 184 of the Acts of the year 1891, and the necessary expense of making said loan and issuing said bonds shall be appropriated from the funds of the District now in the hands of the Water Commissioners.

(6) Voted : The District Treasurer and the Water Commissioners are hereby authorized and instructed to do any and all things necessary to carry out and make effective the foregoing votes in relation to the making of a loan and the issuing of bonds therefor.

Voted : That the annual meeting of the District be held in future on the first Monday in April.

Voted : That the fee or salary deducted by Town Tax Collector for collecting District tax hereafter be paid from the Miscellaneous Expense account, upon approval of Prudential Committee.

Voted : That Town Tax Collector be instructed to furnish a statement to District at the end of each District financial year, showing collected, uncollected, and abated tax.

Article 9 defeated.

Voted to adjourn.

RALPH W. CRAIG,
District Clerk.

Special Meeting

A special meeting of the North Easton Village District held Thursday, July 19, 1917.

Meeting called to order by Moderator James F. Burke, at 8.00 o'clock P. M.

Voted : That the District rescind so much of its vote passed at its last annual meeting as provided that the bonds of the District, authorized to be issued by said meeting under the authority of Chapter 76 of the Special Acts of 1917, "shall bear interest at a rate not exceeding four per cent. (4%) per annum, payable semi-annually."

Voted : That the bonds of the District to be issued under the authority of Chapter 76 of the Special Acts of 1917, in accordance with the votes of the District passed at its last annual meeting, shall bear interest at a rate not exceeding four and one-half per cent. (4 1-2%) per annum, payable semi-annually.

Voted to adjourn.

RALPH W. CRAIG,
District Clerk.

Report of Prudential Committee

To the Citizens of North Easton Village District:

We submit the following report for the year ending March 1st, 1918.

Sidewalks

Expended		$1,043.23
Appropriation		1,000.00
Exceeded		$43.23

Paid Holmes & Grant:

For Repair Work on Centre, Pond, Spooner, Barrows, and Lincoln Streets		
1 barrel Tarvia	$5.25	
Freight	.48	
3 cubic yards of Sand	3.00	
Horse and Cart, 2 days @ $1.75	3.50	
28 hours' Labor @ 50c	14.00	
122 feet Sidewalk, Maple St. @ 44c	53.68	
188 feet Sidewalk, Seaver St. @ 54c	101.52	181.43
Patching Sidewalks on Lincoln, Main, Centre, Barrows, Baldwin, Pond, North Main, and Mechanic Streets		
1 barrel Tarvia	5.75	
Freight	.73	
2 1-2 cubic yards of Sand	2.50	
Horse and Cart, 2 days @ $2.00	4.00	
32 hours' Labor @ 55c	17.60	30.58
For Repair Work on Williams, Bridge, and Baldwin Streets	5.00	5.00
Sidewalk on Mechanic Street, near Railroad Station		
8 loads Sand @ $1.25	10.00	
28 hours' Labor @ 70c	19.60	
28 hours' Labor @ 55c	15.40	45.00

Paid Andrew B. Anderson :		
Repairing Sidewalk on Seaver St.		
1 Horse and Man, 1 1-2 days @ $4.00	$6.00	
Labor, 1-2 day @ $2.50	1.25	
6 loads Screenings @ $1.00	6.00	$13.25
New Sidewalk on Williams Street.		
Bids received : Holmes & Grant, $292.20.		
131 square yards Granolithic @ $1.60	209.60	
236 feet Gran. Curbing @ 35c	82.60	
	292.20	
1 12-foot Curb Bar	4.66	296.86
New Sidewalk on Lincoln Street.		
Bids received ' Holmes & Grant, $332.90.		
146 square yards Granolithic @ $1.65	240.90	
262 feet Gran. Curbing @ 35c	92.00	332.90
Paid Town of Easton, Road Department :		
Labor, 27 days, 5 hours, @ $2.60	$71.83	
Team, 13 days, 2 hours, @ $1.50	19.88	
Sand, 31 loads @ $1.50	46.50	138.21
Amount expended,		$1,043.23

Snow Account

Appropriated	$700.00
Expended	75.14
Unexpended	$624.86

Police and Watchmen

Raised and appropriated	$1,500.00
Expended	1,500.00

Street Lighting

Raised and appropriated	$3,494.90	
Appropriated	18.90	$3,513.80
Expended		3,499.14
Unexpended		$14.66

Miscellaneous Expenses

Expended	1,087.98
Raised and appropriated	725.00
Exceeded	362.98

Miscellaneous Expenses Itemized

DISTRICT OFFICERS' SALARIES

Ralph W. Craig, Clerk	$20.00
Ralph W. Craig, Treasurer	50.00
Philip P. Wilde, Prudential Committee	50.00
Clyde A. Craig, Prudential Committee	50.00
Sander Larson, Prudential Committee	50.00
Arthur F. Anderson, Auditor	10.00
John A. McNamara, Auditor	10.00

ELECTION OFFICERS

James F. Burke, Moderator	10.00
Henry McEntee	3.50
Frank E. Blake	3.50
Cornelius Harvey	3.50
Edwin Haglund	3.50
Michael F. Reardon	3.50
Hobart E. Anderson	3.50
Augustus Canegaly	3.50
Thomas F. Downey	3.50
Patrick J. O'Neil	2.00
Amount carried forward,	$290.00

Amount brought forward	$290.00

EXPENSES

Gardner Job Print	114.00
Distributing Reports and Team Hire	5.00
Equitable Surety Company (Bond)	25.00
Charles F. Gettemy	4.00
Postage for Treasurer	1.00
Posting Notices (Two Meetings)	4.00
David J. O'Connell—To Services in the matter of drafting Bill to enable the District to participate in the distribution of the proceeds of income tax, and procuring passage thereof, the same being Chapter 339 of the General Acts of 1917	500.00
Gardner Job Print (Special Meeting)	3.00
Chamberlain Metal Weather Strip Co. for Fire Station, Weather Stripping, 25 Windows and 1 Door	118.00
John Baldwin (Fire Station)	5.52
Frederick Hanlon, Collector	28.46
	$1,087.98

Appropriations

Street Lighting	$3,513.80	
Police and Watchmen	1,500.00	
Snow	700.00	
Sidewalks	1,000.00	
Miscellaneous Account	725.00	
Lighting Band Stand	10.00	
		$7,448.80

Expenditures

Street Lighting	$3,499.14	
Police and Watchmen	1,500.00	
Snow	75.14	
Sidewalks	1,043.23	
Miscellaneous Accounts	1,087.98	
		7,205.49
		$243.31

Unexpended

Snow	$624.86	
Street Lighting	14.66	
Lighting Band Stand	10.00	
		$649.52

Exceeded

Sidewalks	43.23	
Miscellaneous Expenses	362.98	
		406.21
Unexpended		$243.31

In our last report we called attention to the serious effect the passage of the income tax law in 1916 had upon the taxing power of this District. By that law we were deprived of the right to tax intangible personal property to the value of more than $2,500,000, and no provision was made to make up for that loss, the result being that if something was not done to relieve the situation our whole District tax would have to be levied on real estate and tangible personal property.

To remedy this condition, we engaged counsel to bring a bill in the Legislature, which, if passed, would enable districts to participate in the distribution of the tax on incomes. This bill was vigorously opposed by the Tax Commissioner and others, but finally passed both houses of the Legislature and was signed by the Governor on the last day of the session. Under this act, this District was paid from the proceeds of the income tax by the Commonwealth $4,374.30 which it would not otherwise have received. If this amount had not been received from the Commonwealth, it would have to be raised by a tax on real estate and tangible personal property, which would have more than doubled our District tax rate.

No permanent provision has been made for the distribution of

the income tax ; but in the closing days of the 1917 session, the Legislature passed an act providing for the distribution among cities and towns in 1918. This act, however, does not apply to districts, and in order to protect the interests of this District we have engaged counsel to bring a bill seeking to have the provisions of this act extended to districts. This bill is meeting the same opposition that last year's bill met. There was a hearing before the Committee on Taxation on February 11th. On March 11th, this Committee reported in the House of Representatives leave to withdraw, two members of the Committee dissenting. On March 13th, the bill came before the House on the question of accepting the report of the Committee. After debate, the bill was substituted for the adverse report of the Committee on Taxation, and was referred to the Committee on Ways and Means. At the time this is written the bill is in the hands of this Committee.

There are about sixty-five districts in this Commonwealth, but only thirty-one received money under last year's act. The amount distributed among these thirty-one districts was $15,148.33. Of this amount, the Easton districts received the following sums :

North Easton Village District	$4,374.30
So. Easton & Eastondale Fire and Water District	907.34
Unionville Fire and Water District	528.71
Making a total of	$5,810.35

or more than one-third of the whole amount distributed.

Outside of the North Easton Village District, but one district, Greenfield Fire District No. 1, which received $2,044.60, got more than $1,000.00. In other words, our District received more than twice as much as the Greenfield District, and more than four times as much as any other district, which shows that the distribution of the tax on incomes is of greater importance to the North Easton Village District than to any other district in the State.

PHILIP P. WILDE,
CLYDE A. CRAIG,
SANDER LARSON,
Prudential Committee.

Report of the Water Commissioners

of the North Easton Village District

March 14, 1918.

To the Citizens of the North Easton Village District:

Since making our last report we have completed the installation of an auxiliary water supply at the pumping station. According to the estimates of the engineer installing this and our experience with it so far, this should ensure us a sufficient total source of supply to meet the demands of the District and its customers for quite a number of years to come. The method of obtaining this supply and its operation meet the approval of the State Board of Health, and in no way does it impair the excellent quality of the water we have heretofore pumped into our mains. There was a period of a few weeks during the summer when we had a few complaints regarding the taste of the water. At that time the standpipe was being painted, and the new pumping engine which was installed last year was used directly on the mains. This caused vibration and agitation in the water which loosened particles of rust which always accumulate in water mains. These particles of rust became pulverized to a certain extent in going through the mains and mixed with the water, giving it an iron-like flavor. As soon as the standpipe went into commission again, this trouble disappeared, thus proving that the particles of rust from the interior of the mains were responsible for the taste of iron, and discoloration in the water.

In our report last year we stated we would install a meter between the pumping station and the standpipe, so that the amount of water pumped annually could be more accurately determined. The expense of installing the auxiliary water supply, the expense of painting the standpipe, the unprecedented increase in the cost of coal, and the increased engineering cost caused by running the pumps twenty-four hours a day during the painting of the standpipe, as well as the increased coal consumption caused by running the twenty-four hour period at that time, made us decide not to go to any further large expense during the year 1917, and the meter was therefore not installed. In addition to the above, our engineer had to have a serious operation performed, and we were obliged to employ outside help at an additional expense.

You will notice we have changed the form of our financial statement so that it will be more intelligible. It is now in up-to-date

in form and lacks those small items which generally required a great deal of the printer's time, and several pages in our report. If any one is interested in these details, we wish to say the books and accounts of the Water Commissioners are open to inspection. These small bills have been checked by the auditors chosen by the District.

Mr. Henry N. Greeley, the certified public accountant who examined our books and made the appended statement, has made recommendations regarding the period of our fiscal year. At present, this ends on February 28th. If there is no objection, the Commissioners will make the fiscal year correspond with the calendar year.

The extensions to our service include 204 feet of six-inch main on Columbus Avenue.

There are now 651 meters in use.

We estimate that 52,527,390 gallons of water were pumped during the year. (In the absence of a meter between the pumping station and the standpipe, the amount can only be given as an estimate.) Of this amount, 2,343,346 gallons were consumed by the Unionville Fire and Water District.

Respectfully submitted,

WM. H. AMES,
JOHN F. LONG,
OLIVER AMES,
Water Commissioners.

WE HAVE EXAMINED the accounts of the Water Commissioners, and found the same correct.

JOHN A. McNAMARA,
ARTHUR F. ANDERSON,
Auditors.

Financial Statement of North Easton Water Works

FOR THE FISCAL YEAR ENDING FEBRUARY 28, 1918

Earnings

	1918		*1917*	
Faucet Takers	$63.29		$1,307.75	
Meter Service	8,296.93		7,641.75	
Sale of Meters and Mdse.	235.70		1,997.33	
Int. on Deposits	335.63		430.62	
		$8,931.55		$11,377.45

Expenses

Operating Expense	4,353.62		3,979.11	
Repairs	968.37		1,625.51	
Meters and Mdse.	495.58		3,039.84	
Increasing Water Supply	1,757.26		670.00	
		7,574.83		9,314.46
Balance Profit		$1,356.72		$2,062.99

Profit and Loss

Credits

Profit on Operating Account	1,356.72		2,062.99	
Premium on Sales of Bonds	653.40			
		2,010.12		2,062.99

Debits

Interest on Bonds	2,650.00		2,600.00
Balance DEFICIT	$639.88		537.01

Surplus Account

	1918	*1917*
Balance	$57,556.33	$58,093.34
Less Deficit for Year	639.88	537.01
Balance Surplus at Close of Year	$56,916.45	$57,556.33

Assets

Cash	8,618.96	14,258.84
Accounts Receivable	2,124.09	
Merchandise	2,157.94	2,252.64
Plant	75,414.57	75,414.57
Extensions	19,772.61	19,471.88
Reservoir	12,915.66	11,158.40
	121,003.83	122,556.33

Liabilities

Bonds	60,000.00	
Balance Surplus	61,003.83	57,556.33
	$121,003.83	$122,556.33

Report of Fire Department

To the Citizens of the North Easton Village District:

The Board of Fire Engineers submit the following annual report.

The fire department has answered during the current year, 47 bell and telephone calls. The total property loss involved was $11,960.00, on which $6,095.00 was recovered by insurance, the balance of the loss not having been covered by insurance.

Two hundred and fifty gallons of chemicals have been used and 1500 feet of hose laid in the extinguishment of fires. One fire occurred during the extreme cold weather, and 300 feet of our hose was frozen solid and practically ruined. This must be replaced this year.

During a severe tempest the past Summer, lightning entered the fire station on our wires and caused considerable damage to our storage battery. This damage was partially repaired, but more plates for the batteries must be purchased within the year in order to keep the alarm system thoroughly effective. Our apparatus is in good condition, and very little repair work will be required this year.

We recommend the sum of $1,600.00 be raised and appropriated for the care and maintenance of fire department.

FREDERICK HANLON,
PATRICK J. O'NEIL,
DANIEL F. LORDON,
Board of Fire Engineers.

Report of Treasurer

FOR THE YEAR ENDING FEBRUARY 28, 1918

Receipts

Amount on hand, April 1, 1917	$1,733.65	
Loan	4,500.00	
Income Tax	4,374.30	
Fire Department, Refund	20.00	
Rent of Fire Station Room, 4 yrs., 7 mos.	458.33	
Taxes, 1917	2,845.57	
Taxes, 1916	104.61	
Taxes, 1915	10.91	
Taxes, 1914	14.08	
		$14,061.45

Expenditures

Police	$1,500.00	
Street Lighting	3,499.14	
Fire Department	1,751.18	
Sidewalks	1,043.23	
Miscellaneous Expenses	1,087.98	
Loan, Discount, and Interest	4,570.73	
Removing Snow	75.14	13,527.40
Cash on hand, March 31, 1918		$534.05

R. W. CRAIG,
District Treasurer.

WE HEREBY CERTIFY that we have examined the Treasurer's accounts and found the same to be correct.

JOHN A. McNAMARA,
ARTHUR F. ANDERSON,
Auditors.

Report of Collector of Taxes

JANUARY 1 TO DECEMBER 31, 1917.

Taxes of 1914

DR.		
Uncollected Balance, January 1, 1917		$14.08
CR.		
Collected in 1917		14.08

Taxes of 1915

DR.		
Uncollected Balance, January 1, 1917		15.66
CR.		
Collected in 1917	$10.91	
Uncollected, December 31, 1917	4.75	15.66

Taxes of 1916

DR.		
Uncollected Balance, January 1, 1917		167.96
CR.		
Collected in 1917	104.61	
Abated in 1917	25.20	
Uncollected, December 31, 1917	38.15	167.96

Taxes of 1917

DR.		
Tax Assessment of 1917		2,989.01
CR.		
Collected in 1917	2,845.57	
Abated in 1917	42.27	
Uncollected, December 31, 1917	101.17	2,989.01

COLLECTIONS IN 1917

1914 Taxes	$14.08	
1915 Taxes	10.91	
1916 Taxes	104.61	
1917 Taxes	2,845.57	$2,975.17

PAYMENTS MADE TO DISTRICT TREASURER AS FOLLOWS:

September 27, 1917—Account 1916 Taxes	87.66	
December 20, 1917—Account 1917 Taxes	2,500.00	
January 22, 1918—Balance Due from 1917:		
1914 Taxes	14.08	
1915 Taxes	10.91	
1916 Taxes	16.95	
1917 Taxes	345.57	2,975.17